

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 26 Liberty**  
**District: 0506 Whitlash Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2003-2004</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 WHITLASH K-8	4	19,244.00	15,622.80
<b>2. * DIRECT STATE AID</b> .....			7,792.73
<b>3. FY2004 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			30,344.77
* c. Maximum Budget Limit .....			38,438.80
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>			
* a. FY 2002-2003 BASE Budget .....			29,594.09
* b. FY 2002-2003 Maximum Budget .....			37,365.40
* c. FY 2002-2003 ANB .....			4
* d. FY 2002-2003 Adopted General Fund Budget .....			37,365.40
* e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....			0.00
* f. FY 2002-2003 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
<b>Block Grant Eligibility Status?</b> .....			Yes
<b>Block Grant Rates</b>			
Instructional Block Grant Rate [IBG] per ANB .....			122.67
Related Services Block Grant Rate [RSBG] per ANB .....			40.89
Threshold to Determine Disproportionate Costs .....			1.358464225
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			490.68
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) .....			1,213.54
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,704.22
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			163.56
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			161.92
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			53.97
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			215.89

**County: 26 Liberty**  
**District: 0506 Whitlash Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 706.57

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB .....	156,944.0	7.8
b. Prior Year ANB .....	151,510	4
c. Estimated School Count .....	860	1
d. Estimated Large School Count .....	215	0

**FY2003-2004 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	0.00
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	0.00
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count] .....	0.00
h. Total Flex Fund Entitlement (estimated) .....	

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

	Elementary	High School
<b>County</b>		
a. Tax Year 2002 County Taxable Value .....	6,904,033.00	6,904,033.00
b. FY 2002-03 County ANB (Budgeted) .....	261	125
c. County Retirement Mill Value per AN .....	26.45	55.23
<b>District</b>		
d. Tax Year 2002 District Taxable Value .....	246,847.00	N/A
e. FY 2002-03 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	61.71	N/A
<b>Statewide</b>		
g. Statewide Mill Value per ANB .....	20.19	40.55

**County: 26 Liberty**  
**District: 0506 Whitlash Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2002)**	1,687,850,391.00	1,687,850,391.00
(b)	2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,639,333.36	N/A
(c)	GTB ratio: [(a) divided by (b)] x 175%	18.16	N/A

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	18.16	N/A
(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	12,307.98	N/A
(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	531.97	N/A
(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	233,173.49	N/A
(e)	District taxable valuation (Tax Year 2002)**	246,847.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 26 Liberty**  
**District: 0508 J-I K-12 Schools**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

<b>1. CERTIFIED ANB</b>		<b>FY 2003-2004</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>		<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 J-I K-6		31	12,508.60	120,993.00
H1 J-I HS 9-12		30	213,819.00	155,932.50
M1 J-I 7-8		17	74,836.65	88,417.00
<b>2. * DIRECT STATE AID</b> .....				297,928.52
<b>3. FY2004 BUDGET LIMITS</b>				
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....				75%
* b. BASE Budget .....				547,876.73
* c. Maximum Budget Limit .....				685,643.27
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>				
* a. FY 2002-2003 BASE Budget .....				540,082.56
* b. FY 2002-2003 Maximum Budget .....				675,899.32
* c. FY 2002-2003 ANB .....				79
* d. FY 2002-2003 Adopted General Fund Budget .....				950,550.32
* e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....				410,467.76
* f. FY 2002-2003 Equalization Status .....				Always disequalized DA
<b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>				
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.				
<b>Block Grant Eligibility Status?</b>				Yes
<b>Block Grant Rates</b>				
Instructional Block Grant Rate [IBG] per ANB .....				122.67
Related Services Block Grant Rate [RSBG] per ANB .....				40.89
Threshold to Determine Disproportionate Costs .....				1.358464225
<b>Special Education Allowable Cost Payments</b>				
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....				9,568.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....				N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) .....				0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....				9,568.26
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>				
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....				3,189.42

**County: 26 Liberty**  
**District: 0508 J-I K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,157.52
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,052.51
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,210.03

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	13,778.29
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**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	156,944.0	100.4
b. Prior Year ANB	151,510	79
c. Estimated School Count	860	3
d. Estimated Large School Count	215	0

**FY2003-2004 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	0.00
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	0.00
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

	Elementary	High School
<b>County</b>		
a. Tax Year 2002 County Taxable Value	6,904,033.00	6,904,033.00
b. FY 2002-03 County ANB (Budgeted)	261	125
c. County Retirement Mill Value per AN	26.45	55.23
<b>District</b>		
d. Tax Year 2002 District Taxable Value	2,867,731.00	2,867,731.00
e. FY 2002-03 District ANB (Budgeted)	50	29
f. District Debt Service Mill Value Per ANB	57.35	98.89
<b>Statewide</b>		
g. Statewide Mill Value per ANB	20.19	40.55

County: 26 Liberty  
 District: 0508 J-I K-12 Schools

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2002)**	1,687,850,391.00	1,687,850,391.00
(b)	2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,639,333.36	105,540,326.48
(c)	GTB ratio: [(a) divided by (b)] x 175%	18.16	27.99

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	18.16	27.99
(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	103,157.19	128,690.03
(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	3,225.00	1,870.50
(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	1,931,900.57	3,654,389.23
(e)	District taxable valuation (Tax Year 2002)**	2,867,731.00	2,867,731.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	787.00

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 26 Liberty**  
**District: 0510 Chester Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2003-2004</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 CHESTER K-6	106	13,855.68	412,923.00
E2 RIVERVIEW K-8	32	19,244.00	124,892.80
E3 SAGE CREEK K-8	23	19,244.00	89,787.40
M1 CHESTER 7-8	42	59,869.32	218,179.50
<b>2. * DIRECT STATE AID</b> .....			428,224.08
<b>3. FY2004 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			816,392.09
* c. Maximum Budget Limit .....			1,032,975.31
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>			
* a. FY 2002-2003 BASE Budget .....			836,898.33
* b. FY 2002-2003 Maximum Budget .....			1,058,486.44
* c. FY 2002-2003 ANB .....			207
* d. FY 2002-2003 Adopted General Fund Budget .....			1,103,083.32
* e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....			266,184.99
* f. FY 2002-2003 Equalization Status .....		Disqualified ANB under 30% 1st year	DU1
<b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
<b>Block Grant Eligibility Status?</b>			Yes
<b>Block Grant Rates</b>			
Instructional Block Grant Rate [IBG] per ANB .....			122.67
Related Services Block Grant Rate [RSBG] per ANB.....			40.89
Threshold to Determine Disproportionate Costs .....			1.358464225
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			24,902.01
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) .....			8,437.46
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			33,339.47
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			8,300.67

**County: 26 Liberty**  
**District: 0510 Chester Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	8,217.66
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,739.22
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	10,956.88

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	35,858.89
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**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

<b>FY2003-2004 Appropriation (estimated)</b>	0.00
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<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	156,944.0	205.6
b. Prior Year ANB	151,510	207
c. Estimated School Count	860	4
d. Estimated Large School Count	215	0

**FY2003-2004 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	0.00
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	0.00
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count]	0.00
h. Total Flex Fund Entitlement (estimated)	

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2002 County Taxable Value	6,904,033.00	6,904,033.00
b. FY 2002-03 County ANB (Budgeted)	261	125
c. County Retirement Mill Value per AN	26.45	55.23
<b>District</b>		
d. Tax Year 2002 District Taxable Value	5,029,322.00	N/A
e. FY 2002-03 District ANB (Budgeted)	207	N/A
f. District Debt Service Mill Value Per ANB	24.30	N/A
<b>Statewide</b>		
g. Statewide Mill Value per ANB	20.19	40.55



**County: 26 Liberty**  
**District: 0510 Chester Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2002)**	1,687,850,391.00	1,687,850,391.00
(b)	2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,639,333.36	N/A
(c)	GTB ratio: [(a) divided by (b)] x 175%	18.16	N/A

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)	18.16	N/A
(b)	2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	347,567.59	N/A
(c)	40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment	16,443.97	N/A
(d)	District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]	6,610,449.93	N/A
(e)	District taxable valuation (Tax Year 2002)**	5,029,322.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001	1,581.00	N/A

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area. GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 26 Liberty**  
**District: 0511 Chester H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2003-2004</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
H1 CHESTER HS 9-12	90	213,819.00	466,447.50
<b>2. * DIRECT STATE AID</b>			304,079.13
<b>3. FY2004 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			561,473.31
* c. Maximum Budget Limit			702,761.66
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>			
* a. FY 2002-2003 BASE Budget			616,946.32
* b. FY 2002-2003 Maximum Budget			772,220.88
* c. FY 2002-2003 ANB			103
* d. FY 2002-2003 Adopted General Fund Budget			772,220.88
* e. FY 2002-2003 Over-BASE Levy As Submitted On Budget			155,274.56
* f. FY 2002-2003 Equalization Status		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
<b>Block Grant Eligibility Status?</b>			Yes
<b>Block Grant Rates</b>			
Instructional Block Grant Rate [IBG] per ANB			122.67
Related Services Block Grant Rate [RSBG] per ANB			40.89
Threshold to Determine Disproportionate Costs			1.358464225
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			11,040.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified)			236.89
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			11,277.19
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			3,680.10
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33]			3,643.30
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			1,214.43
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			4,857.73

**County: 26 Liberty**  
**District: 0511 Chester H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 15,898.03

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB .....	156,944.0	106.2
b. Prior Year ANB .....	151,510	103
c. Estimated School Count .....	860	1
d. Estimated Large School Count .....	215	0

**FY2003-2004 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	0.00
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	0.00
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count] .....	0.00
h. Total Flex Fund Entitlement (estimated) .....	

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

	Elementary	High School
<b>County</b>		
a. Tax Year 2002 County Taxable Value .....	6,904,033.00	6,904,033.00
b. FY 2002-03 County ANB (Budgeted) .....	261	125
c. County Retirement Mill Value per AN .....	26.45	55.23
<b>District</b>		
d. Tax Year 2002 District Taxable Value .....	N/A	5,399,322.00
e. FY 2002-03 District ANB (Budgeted) .....	N/A	103
f. District Debt Service Mill Value Per ANB .....	N/A	52.42
<b>Statewide</b>		
g. Statewide Mill Value per ANB .....	20.19	40.55

County: 26 Liberty  
 District: 0511 Chester H S

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2002)**		1,687,850,391.00	1,687,850,391.00
(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		N/A	105,540,326.48
(c) GTB ratio: [(a) divided by (b)] x 175%		N/A	27.99

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	27.99
(b) 2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	263,799.55
(c) 40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment		N/A	6,643.50
(d) District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]		N/A	7,569,700.97
(e) District taxable valuation (Tax Year 2002)**		N/A	5,399,322.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	2,170.00

\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder a required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area.  
 GTB ratios on I(c) are rounded to two decimal places.

# PRELIMINARY BUDGET DATA SHEET

## FY 2003-2004

**County: 26 Liberty**  
**District: 1224 Liberty Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2004 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2003-2004</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 LIBERTY K-8	11	19,244.00	42,955.00
<b>2. * DIRECT STATE AID</b> .....			27,802.95
<b>3. FY2004 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			51,828.23
* c. Maximum Budget Limit .....			64,897.74
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING</b>			
* a. FY 2002-2003 BASE Budget .....			58,415.84
* b. FY 2002-2003 Maximum Budget .....			73,150.81
* c. FY 2002-2003 ANB .....			13
* d. FY 2002-2003 Adopted General Fund Budget .....			73,150.81
* e. FY 2002-2003 Over-BASE Levy As Submitted On Budget .....			0.00
* f. FY 2002-2003 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2003-2004):</b>			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
<b>Block Grant Eligibility Status?</b> .....			Yes
<b>Block Grant Rates</b>			
Instructional Block Grant Rate [IBG] per ANB .....			122.67
Related Services Block Grant Rate [RSBG] per ANB .....			40.89
Threshold to Determine Disproportionate Costs .....			1.358464225
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			1,349.37
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,349.37
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			449.79
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			445.29
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			148.43
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			593.72

**County: 26 Liberty**  
**District: 1224 Liberty Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 1,943.09

**6. FLEXIBILITY FUNDING (ESTIMATED)**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2003-2004 Appropriation (estimated)** ..... 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB .....	156,944.0	55.8
b. Prior Year ANB .....	151,510	13
c. Estimated School Count .....	860	1
d. Estimated Large School Count .....	215	0

**FY2003-2004 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	0.00
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	0.00
g. District Large K12 Public School Fundin [(25% statewide appropriation / statewide large school count) x district large school count] .....	0.00
h. Total Flex Fund Entitlement (estimated) .....	

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB**

	Elementary	High School
<b>County</b>		
a. Tax Year 2002 County Taxable Value .....	6,904,033.00	6,904,033.00
b. FY 2002-03 County ANB (Budgeted) .....	261	125
c. County Retirement Mill Value per AN .....	26.45	55.23
<b>District</b>		
d. Tax Year 2002 District Taxable Value .....	123,153.00	N/A
e. FY 2002-03 District ANB (Budgeted) .....	13	N/A
f. District Debt Service Mill Value Per ANB .....	9.47	N/A
<b>Statewide</b>		
g. Statewide Mill Value per ANB .....	20.19	40.55

**County: 26 Liberty**  
**District: 1224 Liberty Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2002)**		1,687,850,391.00	1,687,850,391.00
(b) 2002-03 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		162,639,333.36	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%		18.16	N/A

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.16	N/A
(b) 2002-03 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		24,712.26	N/A
(c) 40% of 2002-03 District special education allowable cost payment plus district prorated coop cost payment		838.50	N/A
(d) District's FY 2003-04 guaranteed tax base (a) x [(b) + (c)]		464,001.80	N/A
(e) District taxable valuation (Tax Year 2002)**		123,153.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2003-04 GTB subsidy per BASE mill [(d) - (e)] x .001		341.00	N/A

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